Village of North Freedom
2025 Finalized Budget
General (100)

Type of COA		2023 Budget	2023 Actual	2024 Budget	2024 YTD	**2025 Budget**	2025 YTD	**2025 Amended Budget**
	REVENUE							
	Taxes							
T	January Tax Collections	$ 168,887.00	$ 172,141.07	$ 181,683.00	$ 280,703.94	**$ 184,360.00**	$ 252,378.37	**$ 184,360.00**
T	December Tax Collection	$ -	$ -	$ -	$ 191,851.82	**$ -**	$ 6,885.84	**$ -**
T	Tax Increment Revenue	$ 60,000.00	$ 72,846.07	$ 70,032.56	$ -	**$ 70,000.00**	$ -	**$ 70,000.00**
T	Mobile Home Fees Revenue	$ 3,500.00	$ 2,966.20	$ 3,000.00	$ 2,750.16	**$ 2,500.00**	$ 1,021.65	**$ 2,500.00**
T	Interest and Penalty on Taxes	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Taxes Total	**$ 232,387.00**	**$ 247,953.34**	**$ 254,715.56**	**$ 475,305.92**	**$ 256,860.00**	**$ 260,285.86**	**$ 256,860.00**
	Special Assessments							
SA	Special Assesments	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Special Assessments Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Intergovernmental Revenues							
IR	FEMA Revenue	$ -	$ 7,683.28	$ -	$ 4,455.85	**$ -**	$ -	**$ -**
IR	Other Federal Grants	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
IR	State Shared Revenue	$ 152,131.69	$ 152,311.01	$ 190,889.83	$ 191,074.17	**$ 195,198.83**	$ 470.87	**$ 195,198.83**
IR	Fire Insurance Dues Revenue	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	***MOVED TO 200 FUND***	$ -	*****MOVED TO 200 FUND*****	***MOVED TO 200 FUND***	*****MOVED TO 200 FUND*****
IR	State Transportation Aids	$ 16,914.44	$ 16,914.44	$ 5,525.00	$ 5,525.00	**$ 6,353.75**	$ 4,765.29	**$ 6,353.75**
IR	FED Trans Enhancement Grant	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
IR	State Recycling Grant	$ 1,900.00	$ 1,965.46	$ 1,900.00	$ 1,968.67	**$ 1,900.00**	$ 1,966.70	**$ 1,900.00**
IR	Exempt Computer Aids	$ 100.00	$ 109.12	$ 109.12	$ 109.12	**$ 109.12**	$ -	**$ 109.12**
IR	Recreation Improvement Grants	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
IR	Library Grants	$ -	$ 32,216.94	$ -	$ -	**$ -**	$ -	**$ -**
	Intergovernmental Revenues Total	**$ 171,046.13**	**$ 211,200.25**	**$ 198,423.95**	**$ 203,132.81**	**$ 203,561.70**	**$ 7,202.86**	**$ 203,561.70**
	Licenses and Permits							
LP	Beer and Liquor Licenses	$ 400.00	$ 400.00	$ 400.00	$ 951.80	**$ 800.00**	$ 800.00	**$ 800.00**
LP	Mobile Home License Fee	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
LP	Cig & Bartender License	$ 200.00	$ 260.00	$ 200.00	$ 405.00	**$ 250.00**	$ 335.00	**$ 250.00**
LP	Mobile Home License Fee	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
LP	Seller License Fee	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
LP	Refuse Licenses Fees	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
LP	Misc Permit Fee Revenue	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
LP	Dog License Fees	$ 600.00	$ 877.00	$ 650.00	$ 808.00	**$ 650.00**	$ 665.00	**$ 650.00**
LP	Building Permits	$ -	$ 2,373.00	$ -	$ 2,827.00	**$ -**	$ 1,340.00	**$ -**
LP	Rezoning Fee	$ -	$ 725.00	$ -	$ -	**$ -**	$ 1,050.00	**$ -**
LP	AirBNB Licenses	$ -	$ -	$ -	$ 200.00	**$ 200.00**	$ 200.00	**$ 200.00**
	Licenses and Permits Total	**$ 1,200.00**	**$ 4,635.00**	**$ 1,250.00**	**$ 5,191.80**	**$ 1,900.00**	**$ 4,390.00**	**$ 1,900.00**
	Fines, Forfeits and Penalties							
FFP	Parking Fines	$ -	$ -	$ -	$ -	**$ -**	$ 120.00	**$ -**
FFP	Ordinance Violation Fines	$ -	$ -	$ -	$ 175.00	**$ -**	$ -	**$ -**
	Fines, Forfeits and Penalties Total	**$ -**	**$ -**	**$ -**	**$ 175.00**	**$ -**	**$ 120.00**	**$ -**
	Public Charges for Services							
PC	Clerks Fees	$ -	$ 50.00	$ -	$ 35.00	**$ -**	$ 127.00	**$ -**
PC	Copy Fees	$ -	$ -	$ -	$ 14.00	**$ -**	$ -	**$ -**
PC	Charter Francise Fees	$ 6,000.00	$ 4,794.95	$ 5,000.00	$ 4,358.13	**$ 4,000.00**	$ 2,021.67	**$ 4,000.00**
PC	Snow Removal Charges	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
PC	Refuse Collection Fees	$ 40,140.00	$ 40,566.28	$ 41,715.00	$ 38,448.47	**$ 42,792.96**	$ 25,170.11	**$ 42,792.96**

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Type of COA		2023 Budget	2023 Actual	2024 Budget	2024 YTD	**2025 Budget**	2025 YTD	**2025 Amended Budget**
PC	Refuse Clean Up Stickers	$ 900.00	$ 1,367.00	$ 1,000.00	$ 977.00	**$ 950.00**	$ 1,092.00	**$ 950.00**
PC	Library Book Fines	$ -	$ 709.62	$ -	$ -	**$ -**	$ -	**$ -**
PC	Library Reimbursement	$ -	$ 1,694.72	$ -	$ -	**$ -**	$ -	**$ -**
PC	Freedom Days Revenue	$ -	$ -	$ -	$ -	**$ -**	$ 2,220.00	
PC	History Book Revenue	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Public Charges for Services Total	**$ 47,040.00**	**$ 49,182.57**	**$ 47,715.00**	**$ 43,832.60**	**$ 47,742.96**	**$ 30,630.78**	**$ 47,742.96**
	Miscellaneous Revenues							
MISC	Interest Income	$ -	$ 17,438.08	$ -	$ 19,929.53	**$ -**	$ 8,285.67	**$ -**
MISC	Park Rental	$ 500.00	$ 565.00	$ 500.00	$ 800.00	**$ 600.00**	$ 350.00	**$ 600.00**
MISC	Rent-Town of Freedom	$ 6,600.00	$ 6,600.00	$ 6,600.00	$ 6,600.00	**$ 6,600.00**	$ 3,850.00	**$ 6,600.00**
MISC	Rent-Hall	$ 1,200.00	$ 2,797.50	$ 1,200.00	$ 3,200.00	**$ 2,000.00**	$ 1,600.00	**$ 2,000.00**
MISC	TID Revenue	$ -	$ 80,319.71	$ -	$ 319.71	**$ -**	$ -	**$ -**
MISC	Revolving Loan Repayments	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
MISC	Sale of Village Property	$ -	$ -	$ -	$ 417.30	**$ -**	$ -	**$ -**
MISC	Library Donations	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
MISC	History Grant	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
MISC	Parks & Rec Donations	$ -	$ 2,150.00	$ -	$ 1,203.00	**$ -**	$ -	**$ -**
MISC	Reimbursements	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
MISC	Refunds/Dividends	$ -	$ 465.00	$ -	$ 449.00	**$ -**	$ 660.00	**$ -**
MISC	Misc Revenues	$ -	$ -	$ -	$ 26,531.56	**$ -**	$ 4,359.86	**$ -**
	Miscellaneous Revenues Total	**$ 8,300.00**	**$ 110,335.29**	**$ 8,300.00**	**$ 59,450.10**	**$ 9,200.00**	**$ 19,105.53**	**$ 9,200.00**
	Other Financing Sources							
OTHER	Proceeds from LT Debt	$ -	$ -	**$ -**	**$ -**	**$ -**	$ -	**$ -**
OTHER	Prior Year's Budget	$ -	$ -	**$ -**	**$ -**	**$ -**	$ -	**$ -**
	Other Financing Sources Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL INCOME	**$ 459,973.13**	**$ 623,306.45**	**$ 510,404.51**	**$ 787,088.23**	**$ 519,264.66**	**$ 321,735.03**	**$ 519,264.66**
				EXPENSES				
	General Government							
GG	Village Trustee Wages	$ 9,000.00	$ 7,993.42	$ 8,500.00	$ 7,685.03	**$ 8,000.00**	$ 6,894.56	**$ 8,000.00**
GG	Legal Fees	$ 3,500.00	$ 2,428.21	$ 3,500.00	$ 2,110.00	**$ 3,000.00**	$ 1,285.00	**$ 3,000.00**
GG	Clerk	$ 23,500.00	$ 27,705.99	$ 26,000.00	$ 28,917.35	**$ 28,900.00**	$ 15,902.05	**$ 28,900.00**
GG	Dues and Memberships	$ 1,400.00	$ 1,582.92	$ 950.00	$ 1,148.65	**$ 1,300.00**	$ 679.88	**$ 1,300.00**
GG	Dog Licenses Paid to County	$ 350.00	$ 422.00	$ 375.00	$ 388.00	**$ 400.00**	$ 277.50	**$ 400.00**
GG	Publications	$ 275.00	$ 560.56	$ 300.00	$ 251.53	**$ 350.00**	$ 640.46	**$ 350.00**
GG	Health Ins Costs	$ 10,785.24	$ 10,965.52	$ 12,948.60	$ 13,094.16	**$ 14,695.32**	$ 10,205.07	**$ 20,469.11**
GG	Elections	$ 6,428.95	$ 6,577.49	$ 4,000.00	$ 3,272.91	**$ 2,500.00**	$ 1,743.82	**$ 2,500.00**
GG	Independent Audit & Accounting	$ 4,000.00	$ 800.00	$ 4,000.00	$ 8,759.98	**$ 5,000.00**	$ 17,424.13	**$ 5,000.00**
GG	Assessment of Property	$ 4,350.00	$ 4,518.45	$ 5,000.00	$ 4,925.42	**$ 5,500.00**	$ 5,425.42	**$ 5,500.00**
GG	Property & Liability Ins	$ 4,000.00	$ 5,113.62	$ 5,000.00	$ 8,667.12	**$ 6,000.00**	$ 3,316.75	**$ 6,000.00**
GG	Wokers Comp Insurance	$ 6,500.00	$ 3,595.07	$ 5,000.00	$ 4,781.94	**$ 4,500.00**	$ 1,900.00	**$ 4,500.00**
GG	Unemployment Insurance	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
GG	Office Utilities	$ 2,000.00	$ 1,898.57	$ 2,000.00	$ 1,604.39	**$ 1,750.00**	$ 997.14	**$ 1,750.00**
GG	Office Supplies	$ 4,750.00	$ 5,013.29	$ 4,750.00	$ 5,291.72	**$ 5,000.00**	$ 5,629.20	**$ 5,000.00**
GG	Office Equipment	$ -	$ 791.79	$ -	$ 812.99	**$ -**	$ -	**$ -**
GG	Municipal Building	$ 12,000.00	$ 9,812.22	$ 10,000.00	$ 11,488.89	**$ 10,000.00**	$ 4,984.51	**$ 10,000.00**
GG	Other General Gov	$ 1,000.00	$ 1,816.22	$ 1,000.00	$ 1,387.34	**$ 1,500.00**	$ 1,515.36	**$ 1,500.00**

Village of North Freedom
2025 Finalized Budget
General (100)

Type of COA		2023 Budget	2023 Actual	2024 Budget	2024 YTD	**2025 Budget**	2025 YTD	**2025 Amended Budget**
	General Government Total	**$ 93,839.19**	**$ 91,595.34**	**$ 93,323.60**	**$ 104,587.42**	**$ 98,395.32**	**$ 78,820.85**	**$ 104,169.11**
	Public Safety							
PS	Law Enforcement	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
PS	Fire Department	$ 53,550.00	$ 54,364.83	$ 59,500.00	$ 59,500.00	**$ 60,000.00**	$ 60,000.00	**$ 60,000.00**
PS	Hydrant Rental to Water	$ 41,564.00	$ 41,564.00	$ 44,889.00	$ 44,889.00	**$ 46,729.00**	$ -	**$ 46,729.00**
PS	Ambulance	$ 9,568.00	$ 9,568.00	$ 20,128.00	$ 20,128.00	**$ 21,204.00**	$ 21,204.00	**$ 21,204.00**
PS	Building Inspection/Surveying	$ -	$ 2,071.00	$ -	$ 2,626.00	**$ -**	$ 954.50	**$ -**
PS	FEMA Expenses	$ -	$ 5,157.97	$ -	$ -	**$ -**	$ -	**$ -**
	Public Safety Total	**$ 104,682.00**	**$ 112,725.80**	**$ 124,517.00**	**$ 127,143.00**	**$ 127,933.00**	**$ 82,158.50**	**$ 127,933.00**
	Public Works							
PW	Street and Shop Wages	$ 23,000.00	$ 28,451.34	$ 23,000.00	$ 30,153.30	**$ 29,000.00**	$ 14,400.80	**$ 29,000.00**
PW	Street Maintenance	$ 8,000.00	$ 12,999.25	$ 8,000.00	$ 144,459.92	**$ 10,000.00**	$ 6,336.59	**$ 10,000.00**
PW	Equipment Repairs/Maintenance	$ 7,500.00	$ 7,635.53	$ 8,000.00	$ 8,000.00	**$ 8,000.00**	$ 1,137.97	**$ 8,000.00**
PW	Shop Utilities	$ 1,750.00	$ 1,931.46	$ 1,750.00	$ 1,774.68	**$ 1,750.00**	$ 1,122.43	**$ 1,750.00**
PW	PW Supplies & Improvements	$ 8,000.00	$ 8,443.74	$ 8,000.00	$ 8,000.00	**$ 8,000.00**	$ 1,230.39	**$ 8,000.00**
PW	Street Lighting	$ 9,500.00	$ 8,803.23	$ 9,500.00	$ 9,021.78	**$ 8,600.00**	$ 4,693.47	**$ 8,600.00**
PW	Sidewalks/Right of Way	$ -	$ 1,915.35	$ 5,000.00	$ 1,800.00	**$ 4,000.00**	$ 16.96	**$ 4,000.00**
PW	Storm Sewers	$ -	$ 947.44	$ -	$ 1,557.97	**$ -**	$ -	**$ -**
PW	Refuse Collection Expenses	$ 40,140.00	$ 40,320.00	$ 41,715.00	$ 41,575.95	**$ 42,792.96**	$ 17,766.00	**$ 42,792.96**
PW	Refuse Disposal - Cleanup	$ -	$ 1,399.89	$ -	$ 1,009.89	**$ -**	$ -	**$ -**
PW	Recycling Expenses	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Public Works Total	**$ 97,890.00**	**$ 112,847.23**	**$ 104,965.00**	**$ 247,353.49**	**$ 112,142.96**	**$ 46,704.61**	**$ 112,142.96**
	Culture, Recreation and Edu.							
CRE	Library Expenses	$ 56,000.00	$ 90,580.08	$ 59,500.00	$ 59,500.00	**$ 60,500.00**	$ 60,500.00	**$ 60,500.00**
CRE	Library Grant Expenses	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
CRE	History Book Expenses	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
CRE	Parks & Rec	$ 10,000.00	$ 25,259.89	$ 12,500.00	$ 22,944.21	**$ 15,000.00**	$ 4,615.48	**$ 9,226.21**
CRE	Celebrations & Entertainment	$ -	$ 520.00	$ 600.00	$ 600.00	**$ 5,000.00**	$ 4,203.78	**$ 5,000.00**
	Culture, Recreation and Edu. Total	**$ 66,000.00**	**$ 116,359.97**	**$ 72,600.00**	**$ 83,044.21**	**$ 80,500.00**	**$ 69,319.26**	**$ 74,726.21**
	Conservation & Development							
CD	TID District Expenses	$ 550.00	$ 3,664.57	$ 600.00	$ 650.00	**$ 650.00**	$ -	**$ 650.00**
CD	CDBG Expenses	$ -	$ -	$ -	$ 14,705.00	**$ -**	$ -	**$ -**
CD	Mid Continent Railway Grant	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Conservation & Development Total	**$ 550.00**	**$ 3,664.57**	**$ 600.00**	**$ 15,355.00**	**$ 650.00**	**$ -**	**$ 650.00**
	Capital Outlay							
	Highway and Street Const	$ -	$ -	$ -	$ -	**$ -**	$ -	
	Capital Outlay Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Debt Service							
DEBT	Principal on LT Debt	$ 36,000.00	$ -	$ 41,000.00	$ 41,000.00	**$ 38,000.00**	$ 38,000.00	**$ 38,000.00**
DEBT	Interest on LT Debt	$ 10,197.79	$ 12,425.17	$ 10,454.01	$ 9,853.37	**$ 10,230.14**	$ 7,400.23	**$ 10,230.14**
DEBT	Debt Issuance Costs	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Debt Service Total	**$ 46,197.79**	**$ 12,425.17**	**$ 51,454.01**	**$ 50,853.37**	**$ 48,230.14**	**$ 45,400.23**	**$ 48,230.14**
	Other Financing Uses							
OTHER	Transfer to Library Fund	$ -	$ 658.80	$ -	$ -	**$ -**	$ -	**$ -**
OTHER	Transfer to Fire Fund	$ -	$ 7,055.79	$ -	$ -	**$ -**	$ -	**$ -**
OTHER	Transfer to Water Utility	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**

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Type of COA		2023 Budget	2023 Actual	2024 Budget	2024 YTD	**2025 Budget**	2025 YTD	**2025 Amended Budget**
OTHER	Transfer to Sewer Utility	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
OTHER	Misc Expenses	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Sinking Funds							
	Parks	$ -	$ -	$ 3,000.00	$ -	**$ 10,000.00**	$ -	**$ -**
	Street Repairs	$ 5,814.15	$ -	$ 15,000.00	$ -	**$ 22,600.00**	$ -	**$ 22,600.00**
	Street Equipment	$ 15,000.00	$ -	$ 23,444.90	$ -	**$ 5,928.00**	$ -	**$ 7,613.24**
	Community Building	$ -	$ -	$ 1,500.00	$ -	**$ 1,200.00**	$ -	**$ 1,200.00**
	Fire Equipment	$ 30,000.00	$ -	$ 20,000.00	$ -	**$ 11,685.24**	$ -	**$ 20,000.00**
	Great Sauk State Trail	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Office Equipment	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Water Reserve	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Sewer Utility	$ -	$ -	$ -	$ -	**$ -**	$ -	**$ -**
	Other Financing Uses Total	$ 50,814.15	$ 7,714.59	$ 62,944.90	$ -	**$ 51,413.24**	$ -	**$ 51,413.24**
	TOTAL EXPENSES	**$ 459,973.13**	**$ 457,332.67**	**$ 510,404.51**	**$ 628,336.49**	**$ 519,264.66**	**$ 322,403.45**	**$ 519,264.66**
	NET TOTALS	**$ -**	**$ 165,973.78**	**$ -**	**$ 158,751.74**	**$ -**	$ (668.42)	**$ -**